

House Bill 1648 (AS PASSED HOUSE AND SENATE)

By: Representative Smith of the 113<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Oconee County ad valorem taxes for the full value of the homestead for residents of that county who are 65 years of age or over and whose gross household income does not exceed \$40,000.00; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for the specific repeal of a certain prior homestead exemption; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

(a) As used in this Act, the term:

(1) "Ad valorem taxes" means all ad valorem taxes levied by, for, or on behalf of Oconee County, except for ad valorem taxes to pay interest on and to retire county or school district bonded indebtedness.

(2) "Gross household income" means gross household income as defined and qualified in Code Section 48-5-71 of the O.C.G.A., as amended.

(3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(4) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of Oconee County who is a senior citizen is granted an exemption on that person's homestead from all Oconee County ad valorem taxes for the full value of that homestead. The exemption under this subsection shall only be granted if that person's gross household income does not exceed \$40,000.00 for the immediately preceding year. A person

1 shall not receive the homestead exemption unless the person files an affidavit with the tax  
2 commissioner giving such information relative to receiving such exemption as will enable  
3 the tax commissioner to make a determination as to whether such person is entitled to such  
4 exemption. The tax commissioner shall provide affidavit forms for this purpose and shall  
5 require such information as may be necessary to determine the initial and continuing  
6 eligibility of the applicant for the exemption.

7 (c) For taxable years beginning on or after January 1, 2009, the amount of such income  
8 qualification as specified in subsection (b) of this section shall be adjusted annually by the  
9 tax commissioner of Oconee County in a percentage amount equal to the most recently  
10 available federal Social Security Cost of Living Adjustment percentage.

11 (d) In order to qualify for the exemption provided for in this Act, the person claiming such  
12 exemption shall make an application with the tax commissioner of Oconee County. The tax  
13 commissioner or the designee thereof shall provide application forms for the exemption  
14 granted by this Act and shall require such information as may be necessary to determine the  
15 initial and continuing eligibility of the owner for the exemption. No person shall receive the  
16 benefits of the exemption provided for in this Act without giving proof of age, amount of  
17 income, and if disabled, a certification of disability, and if such person owns a motor vehicle,  
18 no exemption shall be granted unless the motor vehicle has been returned as provided in  
19 Code Section 48-5-444 of the O.C.G.A.

20 (e) The exemption shall be claimed and returned in the same manner and time as other  
21 homestead exemptions as provided in Code Section 48-5-50.1 of the O.C.G.A., and shall be  
22 automatically renewed from year to year as long as the owner occupies the homestead and  
23 remains qualified according to the requirements as set forth in this Act. It shall be the duty  
24 of any person granted the homestead exemption under this Act to notify the tax commissioner  
25 of Oconee County or the designee thereof in the event that person becomes ineligible for any  
26 reason for that exemption. The failure of a person to timely apply for the exemption shall  
27 constitute a waiver on the part of that person to make application for such exemption for that  
28 year.

29 (f) The exemption granted by subsection (b) of this section shall not apply to or affect any  
30 state ad valorem taxes. The homestead exemption granted by this Act shall be in lieu of and  
31 not in addition to any other homestead exemption applicable to Oconee County ad valorem  
32 taxes.

33 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
34 beginning on or after January 1, 2008.

## 35 SECTION 2.

1 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
2 superintendent of Oconee County shall call and conduct an election as provided in this  
3 section for the purpose of submitting this Act to the electors of Oconee County for approval  
4 or rejection. The election superintendent shall conduct that election on the date of the  
5 November, 2006, state-wide general election and shall issue the call and conduct that election  
6 as provided by general law. The election superintendent shall cause the date and purpose of  
7 the election to be published once a week for two weeks immediately preceding the date  
8 thereof in the official organ of Oconee County. The ballot shall have written or printed  
9 thereon the words:

10 "( ) YES Shall the Act be approved which provides a homestead exemption from  
11 Oconee County ad valorem taxes for the full value of the homestead for  
12 ( ) NO residents of that county who are 65 years of age or over and whose  
13 household gross income does not exceed \$40,000.00?"

14 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
15 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
16 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
17 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted  
18 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
19 be automatically repealed on the first day of January immediately following that election  
20 date. The expense of such election shall be borne by Oconee County. It shall be the election  
21 superintendent's duty to certify the result thereof to the Secretary of State.

### 22 SECTION 3.

23 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
24 its approval by the Governor or upon its becoming law without such approval.

### 25 SECTION 4.

26 All laws and parts of laws in conflict with this Act are repealed.